

STATE OF HAWAII

Accounting Manual

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SECTION 706: INSTRUCTIONS FOR COMPLETING PAYROLL CHANGE SCHEDULE,
STATE ACCOUNTING FORM D-94

1. Purpose.

- (a) The REGULAR PAYROLL CHANGE SCHEDULE, SAFORM D-94 (White Sheet) is used to report salaried payments. If a department does not have an HOURLY SAFORM D-94, then the extended gross amount (time units multiplied by rate of pay) is reported.
- (b) The HOURLY SAFORM D-94 (White Sheet) is used to report the hours worked (time units) and the rate of pay. (Note: The computer will calculate the gross amount of pay.)
- (c) The FRINGE SAFORM D-94 (Green Sheet) is used to report fringe and/or premium payments such as overtime, holiday overtime, night differential, temporary assignment, etc. The payments are reported by indicating the hours worked (time units) and the rate of pay. (Note: The computer will calculate the gross amount of pay.)
- (d) The SUPPLEMENTAL SAFORM D-94 (White and/or Green Sheet) is manually prepared by the departmental payroll office and is used to report late additions to payments reported on the REGULAR or HOURLY and/or FRINGE SAFORM D-94.

2. Prepared By. The payroll office of the employing department.

3. Frequency. As required.

4. Deadlines.

- (a) SAFORM D-94 must be received in DAGS Central Payroll on the following due dates:
 - (1) REGULAR 4:00 p.m., 2nd workday of the pay period in which payment action occurs.
 - (2) HOURLY on or before 12:00 noon, 6th workday before pay day when payment action occurs.
 - (3) FRINGE on or before 12:00 noon, 6th workday before pay day when payment action occurs.

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(4) SUPPLEMENTAL 4:00 p.m., 6th workday before pay day when payment action occurs. (Note: If you are unable to meet this deadline and wish to submit a SUPPLEMENTAL SAFORM D-94 before the payroll cycle is closed (morning of the 5th workday before pay day), you may call in your request to the Central Payroll Supervisor. In all cases, an "approved" (extra copy or photocopy) NOTIFICATION OF PERSONNEL ACTION, STATE DPS FORM 5 must support the SUPPLEMENTAL SAFORM D-94.)

(b) Changes to the normal deadlines described in item 4(a) are as follows:

(1) REGULAR SAFORM D-94 for "short" pay periods consisting of less than ten actual workdays are due 8:00 a.m. of the 1st workday of the pay period.

(2) REGULAR SAFORM D-94 for pay periods when "New" SAFORM D-94's are submitted are due 8:00 a.m. of the 1st workday of the pay period.

5. General Procedures. An adding machine tape must be attached to the top of the form, in the upper left-hand corner. (Note: The adding machine tape must have the payroll number indicated thereon.)

(a) REGULAR SAFORM D-94 - Pickup the pre-recorded total from the turnaround, SAFORM D-94, then add or subtract any changes or deletions made, and print a final total which should be identical to the amount reported in item #39.

(b) HOURLY SAFORM D-94 - Add all hours worked or time units reported and print a final total which should be identical to the amount reported in item #40.

(c) FRINGE SAFORM D-94 - Add all hours worked or time units reported and print a final total which should be identical to amount reported in item #40.

(d) SUPPLEMENTAL SAFORM D-94.

(1) If the SUPPLEMENTAL SAFORM D-94 is used to report late additions to payments reported on the REGULAR SAFORM D-94, add all amounts reported in item #19, and print a final total which should be identical to the amount reported in item #39.

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- (2) If the SUPPLEMENTAL SAFORM D-94 is used to report late additions to payments reported on the HOURLY or FRINGE SAFORM D-94, add all hours worked or time units reported in item #20, and print a final total which should be identical to the amount reported in item #40.

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SECTION 706: INSTRUCTIONS FOR COMPLETING PAYROLL CHANGE SCHEDULE,
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ITEM NO.	DATA AND DATA INSTRUCTIONS
①	PAYROLL NO. - If not computer printed, enter the three-digit payroll number and the descriptive title assigned.
②	PAY PERIOD ENDING: - If not computer printed, enter the date of the pay day. <u>LINE (1)</u>
③	EMPLOYEE NUMBER - The employee number is computer assigned. Enter only when re-coding an employee who was lined-off earlier in the same SAFORM D-94.
④	NAME (LAST, FIRST MIDDLE) - Enter the employee's name in the following sequence: Last name, first name, and middle initial or middle name. A comma must be placed between the last name and the first name; do not use a comma elsewhere in the name.
⑤	WARR. DIST. CODE - Enter the three-digit warrant distribution code.
⑥	SEX - Enter the sex of the employee. M - Male F - Female
⑦	M/S - Enter the marital status of the employee. S - Single D - Divorced M - Married W - Widowed (Note: Taxes withheld for "D" or "W" designations are the same as an "S" designation.)
⑧	FED'L EXEMPT. - Enter the number of exemptions claimed by the employee for Federal income tax withholding purposes. (Note: Negative exemptions are reported with brackets as "<01>". Each negative exemption is equal to \$5.00.)

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ITEM NO.	DATA AND DATA INSTRUCTIONS
9	STATE EXEMPT. - Enter the number of exemptions claimed by the employee for State income tax withholding purposes. (Note: Negative exemptions are reported with a bracket as "<01>". Each negative exemption is equal to \$2.00.)
10	<p>RET. - Enter the retirement membership code indicating whether or not an employee is a retirement system member.</p> <ul style="list-style-type: none"> 1 - General employees of the State 2 - Teachers, including University of Hawaii professors, instructors, lecturers, etc.) 3 - General employees of the Counties 4 - Police officers and firefighters 5 - Judges (Circuit, Appellate and Supreme Courts only; District Court judges are excluded) 6 - Elected officials (excludes members of the Board of Education or trustees of the Office of Hawaiian Affairs) 7 - Certain County sewer workers as defined in Chapter 88-21 8 - Adult correction officers, investigators of the attorney general's and public prosecutor's offices N - NOT eligible for membership in the ERS C - Sabbatical retirement buyback
11	<p>FICA - Enter the FICA membership code indicating whether or not an employee is a member.</p> <ul style="list-style-type: none"> A - Member of contributory retirement plan B - "Old" Class B member of contributory retirement plan without Social Security or Medicare (police officers and firefighters on March 31, 1986 payroll, members who previously elected not to join Social Security, employees with J-1 or F-1 visas, etc.) C - Member of noncontributory retirement plan D - "New" Class B member of contributory retirement plan with Medicare and no FICA (police officers and firefighters hired after March 31, 1986, etc.) E - Employees with only Medicare coverage (student help, temporary hires, etc.)

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SECTION 706: INSTRUCTIONS FOR COMPLETING PAYROLL CHANGE SCHEDULE,
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ITEM NO.	DATA AND DATA INSTRUCTIONS								
	<p>N - Employees exempt from retirement, FICA, and medicare ("N" employees on March 31, 1986 payroll, students working in their educational institutions, mandatory exclusions)</p> <p>S - Employees without Social Security (substitute teachers)</p>								
(12)	<p>ISL - Enter the island code indicating the island on which an employee is employed.</p> <table> <tr> <td>1 - Hawaii</td><td>5 - Maui</td></tr> <tr> <td>2 - Oahu</td><td>6 - Lanai</td></tr> <tr> <td>3 - Molokai</td><td>7 - Niihau</td></tr> <tr> <td>4 - Kauai</td><td>8 Out-of-State</td></tr> </table>	1 - Hawaii	5 - Maui	2 - Oahu	6 - Lanai	3 - Molokai	7 - Niihau	4 - Kauai	8 Out-of-State
1 - Hawaii	5 - Maui								
2 - Oahu	6 - Lanai								
3 - Molokai	7 - Niihau								
4 - Kauai	8 Out-of-State								
(13)	<p>ERS INFO (CODE) - Enter the applicable codes:</p> <p>B - Base Pay</p> <p>F - Full Time Equivalent</p>								
(14)	<p>ERS INFO (AMOUNT) - Enter the amounts applicable to the above codes as per DPS Form 5.</p>								
(15)	<p>LINE NO. - Leave blank. A computer code that indicates the Line No. of the uniform accounting code distribution.</p>								
(16)	<p>POSITION NO. - Enter the six-digit position number of the employee. (Optional).</p>								
(17)	<p>UNIFORM ACCOUNTING CODE - The account charged with an employee's salary pay.</p> <p>Enter all the account code fields as shown on the personnel action (SF5, SF5A, SF5B) forms except the "TR", "YR", and "PERCENT" fields.</p>								
(18)	<p>ENC. CODE - Enter "A" if funds are to be paid from a prior fiscal year. Otherwise leave blank. (Note: The data is effective only in the pay period in which it is entered. The code must be re-entered if funds are to be encumbered again in a subsequent pay period.)</p>								

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SECTION 706: INSTRUCTIONS FOR COMPLETING PAYROLL CHANGE SCHEDULE,
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ITEM NO.	DATA AND DATA INSTRUCTIONS
<p align="center">(19)</p>	<p>PAY TYPE CODE - Enter the applicable pay-type code as follows:</p> <p>REGULAR SAFORM D-94:</p> <ul style="list-style-type: none"> Blank - Regular pay E - Irregular pay R - Retroactive pay V - Vacation pay C - Overseas differential (UH) F - Firefighting differential G - Additional grant stipend (UH) L - Sabbatical leave differential Y - Miscellaneous differential Z - Temporary Disability Insurance <p>HOURLY SAFORM D-94:</p> <ul style="list-style-type: none"> Blank - Regular pay R - Retroactive pay V - Vacation pay Y - Miscellaneous differential Z - Temporary Disability Insurance <p>FRINGE SAFORM D-94:</p> <ul style="list-style-type: none"> D - Split shift differential pay O - Split shift overtime differential pay H - Hazard pay M - Meal payments N - Night shift differential pay O - Ordinary overtime pay P - Holiday pay R - Retroactive pay S - Standby pay T - Temporary assignment pay I - Working condition differential (DOH) J - Airfare/Travel Pay (DOH-Kalaupapa) K - Emergency pay differential 3 - Increase in pay (DOE) U - 24-hr emergency psychiatric services pay

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ITEM NO.	DATA AND DATA INSTRUCTIONS
(20)	GROSS AMOUNT - Enter the gross amount of pay due the employee on the REGULAR SAFORM D-94.
(21)	TIME UNITS - Enter the hours worked (time units to two decimal places) on the HOURLY SAFORM D-94 or the FRINGE SAFORM D-94. (Note: When "Time Units" and "Rates" are used, the computer calculates the "Gross Amount". A check should be made, however, to be sure that the "Gross Amount" does not exceed six digits. If it will, the "Time Units" should be reported on more than one line.)
(22)	RATES (CODE) - Enter the applicable rate code: H - Hourly D - Daily M - Meeting
(23)	RATES (AMOUNT) - Enter the applicable rate of pay (report data to two decimal places) on the HOURLY SAFORM D-94 or the FRINGE SAFORM D-94.
(24)	NO. OF PAY PD. - This field is used to indicate the number of pay periods on which the income tax withholding calculation should be based. This field is to be used only for: (1) lump sum vacation payments; (2) retroactive payments to new hires; and (3) retroactive payments to employees that have been on leave without pay and have returned to duty. Do not use this field for retroactive payments that result from reallocations or general pay increases. The size of the field is one-digit. Therefore, a maximum of nine pay periods can be indicated. Lump sum vacation payments may exceed nine pay periods and the gross amount of the lump sum vacation payment may exceed the size of the gross amount field (6 digits). When this happens, the lump sum vacation payment must be split and shown on several lines. The following example should be used when reporting lump sum vacation payments exceeding 6 digits but with nine or less pay periods.

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ITEM NO.	DATA AND DATA INSTRUCTIONS																		
	<p><u>Example:</u> Nine pay periods. Lump sum vacation pay equals \$22,000.</p> <table> <thead> <tr> <th align="center"><u>Pay Period</u></th> <th align="center"><u>Gross Amount</u></th> </tr> </thead> <tbody> <tr> <td align="center">9</td> <td align="right">9,000.00</td> </tr> <tr> <td align="center">9</td> <td align="right">9,000.00</td> </tr> <tr> <td align="center">9</td> <td align="right">4,000.00</td> </tr> </tbody> </table> <p>Note that all the pay periods must be identical.</p> <p>When the lump sum vacation payment exceeds nine pay periods, it is possible to calculate the income tax withholding based on ten pay periods. The following example should be used for ten or more pay periods.</p> <p><u>Example:</u> Eleven pay periods. Lump sum vacation pay equals \$22,000.</p> <table> <thead> <tr> <th align="center"><u>Pay Period</u></th> <th align="center"><u>Gross Amount</u></th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td align="right">2,000.00</td> </tr> <tr> <td align="center">9</td> <td align="right">9,000.00</td> </tr> <tr> <td align="center">9</td> <td align="right">9,000.00</td> </tr> <tr> <td align="center">9</td> <td align="right">2,000.00</td> </tr> </tbody> </table> <p>Note that except for the pay period equaling "1", all other pay periods must be nine. The gross amount of the "1" pay period was based on the normal one-half month gross salary. The next three pay periods were set so that the total of the three did not exceed \$20,000 (22,000-2,000) and the amount on any line did not exceed six digits.</p> <p>A special situation arises in retroactive payments for new hires or for those that have returned to duty after being on LWOP if the retroactive pay is for one pay period. Under these circumstances, the retroactive pay should be added to the current pay and a pay period of "2" indicated.</p>	<u>Pay Period</u>	<u>Gross Amount</u>	9	9,000.00	9	9,000.00	9	4,000.00	<u>Pay Period</u>	<u>Gross Amount</u>	1	2,000.00	9	9,000.00	9	9,000.00	9	2,000.00
<u>Pay Period</u>	<u>Gross Amount</u>																		
9	9,000.00																		
9	9,000.00																		
9	4,000.00																		
<u>Pay Period</u>	<u>Gross Amount</u>																		
1	2,000.00																		
9	9,000.00																		
9	9,000.00																		
9	2,000.00																		

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SECTION 706: INSTRUCTIONS FOR COMPLETING PAYROLL CHANGE SCHEDULE,
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ITEM NO.	DATA AND DATA INSTRUCTIONS												
	<p><u>Example:</u> Current pay \$1,000 - 1 pay period; retroactive pay \$1,000 - 1 pay period.</p> <table style="margin-left: auto; margin-right: auto;"><thead><tr><th style="text-align: center;"><u>Pay Period</u></th><th style="text-align: center;"><u>Gross Amount</u></th></tr></thead><tbody><tr><td style="text-align: center;">2</td><td style="text-align: right;">1,000.00</td></tr><tr><td style="text-align: center;">2</td><td style="text-align: right;">1,000.00</td></tr></tbody></table> <p>The above example should be followed only when the retroactive pay period is "1". When the retroactive pay period is more than "1", the following example should be used.</p> <p><u>Example:</u> Current pay \$1,000; retroactive pay \$3,000 - 3 pay periods.</p> <table style="margin-left: auto; margin-right: auto;"><thead><tr><th style="text-align: center;"><u>Pay Period</u></th><th style="text-align: center;"><u>Gross Amount</u></th></tr></thead><tbody><tr><td style="text-align: center;">1</td><td style="text-align: right;">1,000.00</td></tr><tr><td style="text-align: center;">3</td><td style="text-align: right;">3,000.00</td></tr></tbody></table>	<u>Pay Period</u>	<u>Gross Amount</u>	2	1,000.00	2	1,000.00	<u>Pay Period</u>	<u>Gross Amount</u>	1	1,000.00	3	3,000.00
<u>Pay Period</u>	<u>Gross Amount</u>												
2	1,000.00												
2	1,000.00												
<u>Pay Period</u>	<u>Gross Amount</u>												
1	1,000.00												
3	3,000.00												
(25)	<p>WAGES-IN-KIND OR COLA (CODE) - Enter the applicable code:</p> <p style="margin-left: 40px;">W - Wages-in-kind payments A - Wages-in-kind auto C - COLA payments</p>												
(26)	<p>WAGES-IN-KIND OR COLA (AMOUNT) - Enter the amount applicable to the above code. Amounts entered must not exceed five digits.</p>												
(27)	<p>REMARKS - Use the field to explain the change made and to cover any special remarks that must be keypunched. Do not use red to record remarks.</p> <p><u>LINE (2)</u></p>												
(28)	<p>SOCIAL SECURITY NUMBER - Enter the employee's social security number.</p> <p style="margin-left: 40px;">Sample: 575-34-4096 (Hyphen or dash is not counted as a digit.)</p>												
(29)	<p>BU CODE - Enter the employee's bargaining unit code.</p>												
(30)	<p>REGULAR STATUTORY DUES - Enter the <u>monthly</u> amount of the regular statutory dues to be deducted from the employee.</p>												

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ITEM NO.	DATA AND DATA INSTRUCTIONS
(31)	RETRO STATUTORY DUES - Enter the amount of any missed or retro statutory dues to be deducted from the employee.
(32)	DES. BEN. - Enter "X" to indicate enfacement of payroll warrant for deceased employee. (Note: Effective only in the pay period in which the code is entered.)
(33)	NO. VOL. DED. - Enter "X" to indicate that voluntary assignments (excluding annuity plan premiums and deferred compensation) are not to be deducted. (Note: Effective only in the pay period in which the code is entered.)
(34)	EIC - Enter the earned income credit code, if applicable. A - Single/Married (Spouses not filing certificate) B - Married (Spouses both filing certificates)
(35)	OTHER GROSS - Leave blank. A computer generated amount representing fringe payments and other gross pay codes that are not included in the gross amount column and that should not be paid in a subsequent pay period. <u>LINE (3)</u>
(36)	PAY PERIOD ENDING - Enter the date of the pay day.
(37)	AUTHORIZED SIGNATURE - The SAFORM D-94 must be signed by an authorized individual whose signature specimen and letter of designation must be on file in the DAGS Pre-Audit Branch.
(38)	DATE - Enter the date the SAFORM D-94 is signed.
(39)	TOTAL OTHER GROSS - Leave blank.
(40)	APPROVED FOR PAYMENT/DATE - Leave blank.
(41)	TOTAL GROSS AMOUNT - Enter the totals of the "GROSS AMOUNT" field.
(42)	TOTAL TIME UNITS - Enter the totals of the "TIME UNITS" field.
(43)	AUDITED BY - Leave blank.

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ITEM NO.	DATA AND DATA INSTRUCTIONS
44	TOTAL WAGES-IN-KIND - Enter the total of all amounts coded "W" and "A".
45	TOTAL COST OF LIVING - Enter the total of all amounts coded "C".
46	DATE ENTERED BY - Leave blank.
47	DATA VERIFIED BY - Leave blank.
48	BALANCED BY CONTROL CLERK - Leave blank.

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EXHIBIT A: SAMPLE FORM KEYED TO INSTRUCTIONS FOR COMPLETING SAFORM D-94

STATE OF HAWAII
PAYROLL CHANGE SCHEDULE

REGULAR/HOURLY

PAYROLL NO. ①

PAY PERIOD ENDING: ②

EMPLOYEE NUMBER	NAME (LAST, FIRST, MIDDLE)	BU	REGULAR STATUTORY DUES	RETRO STATUTORY DUES	EMP BEN	EMP RES	EMP SEC	EMP MED	EMP DENT	EMP OTHER	EMP TOTAL	POSITION NO	UNIFORM ACCOUNTING CODE						GROSS AMOUNT	TIME UNITS	RATES		WAGES IN KIND OR COLA		REMARKS
													APPRO PRATION	SUB DIVISION	OBJECT	FUNCTION	LOCAL FUND	PROJECT			CODE	AMOUNT	CODE	AMOUNT	
③	④	⑤	⑥	⑦	⑧	⑨	⑩	⑪	⑫	⑬	⑭	⑮	⑯	⑰	⑱	⑲	⑳	㉑	㉒	㉓	㉔	㉕	㉖	㉗	
	⑳	㉙	㉚	㉛	㉜	㉝	㉞	㉟	㊱	㊲	㊳														

I CERTIFY THAT THE WITHIN PAYROLL, WITH CHANGES AND ADJUSTMENTS AS NOTED, REPRESENTS A TRUE AND LEGAL PAYROLL OF THE DEPARTMENT FOR THE

PAY PERIOD ENDING ①⑥

①⑦

TOTAL OTHER GROSS ①⑨

APPROVED FOR PAYMENT ④①

④②

DATE ④③

TOTAL GROSS AMOUNT ④④

TOTAL TIME UNITS ④⑤

TOTAL WAGES IN KIND ④⑥

TOTAL COST OF LIVING ④⑦

DATA ENTERED BY ④⑧

DATA VERIFIED BY ④⑨

BALANCED BY CONTROL CLERK ④⑩

July 1, 1989